

106TH CONGRESS
2D SESSION

H. R. 4466

To provide for certain additional benefits for individuals receiving trade adjustment assistance.

IN THE HOUSE OF REPRESENTATIVES

MAY 16, 2000

Mr. HAYES introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide for certain additional benefits for individuals receiving trade adjustment assistance.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Trade Adjustment As-
5 sistance Modifications Act of 2000”.

1 **SEC. 2. EXTENSION OF BENEFIT PERIOD FOR TRADE READ-**
 2 **JUSTMENT ALLOWANCES FOR ADVERSELY**
 3 **AFFECTED WORKERS ENROLLED IN TRAIN-**
 4 **ING PROGRAMS.**

5 (a) EXTENSION OF BENEFIT PERIOD.—Section
 6 233(a)(3) of the Trade Act of 1974 (19 U.S.C.
 7 2293(a)(3)) is amended by striking “26” each place it ap-
 8 pears and inserting “52”.

9 (b) EFFECTIVE DATE.—The amendments made by
 10 subsection (a) apply to any worker covered by a certifi-
 11 cation of eligibility issued under subchapter A or D of
 12 chapter 2 of title II of the Trade Act of 1974—

13 (1) if the certification is issued on or after the
 14 date of the enactment of this Act; or

15 (2) if the certification is issued before such date
 16 of enactment and the trade readjustment allowances
 17 payable with respect to the period covered by the
 18 certification to that worker have not exceeded the
 19 maximum allowable under section 233 of the Trade
 20 Act of 1974 on the day before such date of enact-
 21 ment.

22 **SEC. 3. CREDIT FOR HEALTH INSURANCE PREMIUMS PAID**
 23 **BY INDIVIDUALS RECEIVING TRADE ADJUST-**
 24 **MENT ASSISTANCE.**

25 (a) IN GENERAL.—Subpart A of part IV of sub-
 26 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 (relating to nonrefundable personal credits) is
 2 amended by inserting after section 25A the following new
 3 section:

4 **“SEC. 25B. HEALTH INSURANCE COSTS OF INDIVIDUALS RE-**
 5 **CEIVING TRADE ADJUSTMENT ASSISTANCE.**

6 “(a) IN GENERAL.—In the case of an individual,
 7 there shall be allowed as a credit against the tax imposed
 8 by this chapter for the taxable year an amount equal to
 9 50 percent of the amount paid during the taxable year
 10 for coverage for the taxpayer and the taxpayer’s spouse
 11 and dependents under qualified health insurance during
 12 a period that the taxpayer or spouse is receiving trade ad-
 13 justment assistance.

14 “(b) QUALIFIED HEALTH INSURANCE.—For pur-
 15 poses of this section—

16 “(1) IN GENERAL.—The term ‘qualified health
 17 insurance’ means insurance which constitutes med-
 18 ical care, as defined in section 213(d) without regard
 19 to—

20 “(A) paragraph (1)(C) thereof, and

21 “(B) so much of paragraph (1)(D) thereof
 22 as relates to qualified long-term care insurance
 23 contracts.

24 “(2) EXCLUSION OF COVERAGE PROVIDED
 25 UNDER GROUP HEALTH PLANS, ETC.—Such term

1 shall not include insurance provided through any
 2 group health plan of an employer or any other enti-
 3 ty.

4 “(c) TRADE ADJUSTMENT ASSISTANCE.—For pur-
 5 poses of this section, the term ‘trade adjustment assist-
 6 ance’ means assistance provided under subchapter A or
 7 D of chapter 2 of title II of the Trade Act of 1974.

8 “(d) SPECIAL RULES.—

9 “(1) COORDINATION WITH OTHER DEDUC-
 10 TIONS.—No deduction shall be allowed under this
 11 chapter for any amount taken into account in deter-
 12 mining the credit under this section.

13 “(2) DENIAL OF CREDIT TO DEPENDENTS.—No
 14 credit shall be allowed under this section to any indi-
 15 vidual with respect to whom a deduction under sec-
 16 tion 151 is allowable to another taxpayer for a tax-
 17 able year beginning in the calendar year in which
 18 such individual’s taxable year begins.”

19 (b) CLERICAL AMENDMENT.—The table of sections
 20 for subpart A part IV of subchapter A of chapter 1 of
 21 such Code is amended by inserting after the item relating
 22 to section 25A the following new item:

“Sec. 25B. Health insurance costs of individuals receiving trade
 adjustment assistance.”

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2000.

4 **SEC. 4. TRADE ADJUSTMENT ASSISTANCE FOR TEXTILE**
5 **AND APPAREL WORKERS.**

6 Notwithstanding any the provision of law, workers in
7 any firm producing textile or apparel goods whose employ-
8 ment is terminated, or threatened with termination, as a
9 result of either—

10 (1) a decrease in the firm's sales or production,

11 or

12 (2) a firm's plant or facility closure or reloca-
13 tion,

14 shall be certified by the Secretary of Labor as eligible to
15 receive adjustment assistance under chapter 2 of title II
16 of the Trade Act of 1974 at the same level of benefits
17 as workers certified under subchapter D of chapter 2 of
18 such title. The Secretary of Labor shall make such certifi-
19 cation not later than 30 days after the date a petition for
20 certification of eligibility for such assistance is filed under
21 such title II.

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